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4. (Amended) Process according to claim 1, wherein said at least one component additionally forms with the remaining free acid groups an ester compound not having a  $\beta$ -hydroxy group or forms an amid compound.
  5. (Amended) Process according to claim 1, wherein the remaining free acid groups comprise free (meth)acrylic acid groups and free carboxylic acid groups.
  6. (Amended) Process according to claim 1, wherein said at least one component is chosen from the group consisting of a cyclic ether, an ortho-ester, an ester, a lactone, an alcohol, a carbonate, an unsaturated component, or a mixture thereof.
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9. (Amended) Process according to claim 1, wherein a neutralizing system that comprises said at least one component is added in an amount appropriate to obtain an acid value of the acidic catalyst, AV1, of less than about 2 mg KOH/g of resin.
  10. (Amended) Process according to claim 1, wherein a neutralizing system that comprises said at least one component is added in an amount appropriate to obtain an acid value of the free acid excluding the acidic catalyst, AV2, of less than about 20 mg KOH/g of resin.
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12. (Amended) Process according to claim 1, wherein the neutralizing system is added in an amount of about 300 mol% or less relative to the total amount of acids.

13. (Amended) Process according to claim 1, wherein the at least one component is added in an amount of 105 mol% or more relative to the total mol% of acid catalyst.

14. (Amended) Process according to claim 1, wherein the ester of (meth)acrylic acid is a (meth)acrylate functional polyester or polyalkyd.

15. (Amended) Process according to claim 1, wherein the acidic catalyst is selected from the group consisting of sulfuric acid, phosphoric acid, and monoesters thereof, para-toluene sulfonic acid, benzene sulfonic acid, styrene sulfonic acid, and methane sulfonic acid.

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17. (Amended) Ester of (meth)acrylic acid resin obtainable according to the process of claim 1, wherein the acid value of the resin does not substantially increase when stored in an open jar in an oven at 80°C for at least 1 day.

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135 21. (Amended) Powder coating composition comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a photoinitiator or a peroxide.

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136 23. (Amended) Powder coating composition according to claim 21, wherein the composition contains a photoinitiator and is UV-curable.

24. (Amended) Wet coating composition comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a photoinitiator or a reactive diluent.

25. (Amended) Composite resin comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a peroxide or a reactive diluent.

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